



# THE INSTITUTE OF Company Secretaries of India

## भारतीय कम्पनी सचिव संस्थान

IN PURSUIT OF PROFESSIONAL EXCELLENCE  
Statutory body under an Act of Parliament  
(Under the jurisdiction of Ministry of Corporate Affairs)

o/c

G&CL: MCA: APR:03/2026

16<sup>th</sup> April 2026

**Ms. Deepti Gaur Mukerjee**  
Hon'ble Secretary  
Ministry of Corporate Affairs  
Government of India  
New Delhi

Ministry of Corporate Affairs  
Dy. No. 17/04/2026 R & IMCA  
Date: 17-APR-2026  
R & IMCA  
Dy. No. 17-APR-2026  
Ministry of Corporate Affairs

Respected Madam,

**Subject: Representation seeking clarification regarding applicability of e-Form ADT-1 for**

- i. Appointment of first auditor under Section 139(6) and;**
- ii. Auditor appointed in casual/intermittent vacancy under Section 139(8) of the Companies Act, 2013**

*Greetings from the Institute of Company Secretaries of India (ICSI).*

At the outset, we place on record our sincere appreciation for the Ministry of Corporate Affairs for its continued efforts in strengthening and modernising the corporate compliance framework in India.

We wish to respectfully draw the kind attention of the Ministry towards the ambiguity presently prevailing with regard to the filing requirements of e-Form ADT-1 in certain categories of auditor appointments under the Companies Act, 2013 ("Act").

Section 139(1) of the Act provides for appointment of statutory auditor by the members at the first Annual General Meeting ("AGM") and thereafter at every sixth AGM. The fourth proviso to Section 139(1) mandates that the company shall inform the Registrar of such appointment within fifteen days of the meeting in which the auditor is appointed. Further, Rule 4(2) of the Companies (Audit and Auditors) Rules, 2014 prescribes that such notice to the Registrar shall be filed in e-Form ADT-1. Accordingly, the statutory requirement of filing ADT-1 is specifically linked to appointments made under Section 139(1).

However, Section 139(6) separately governs the appointment of the first auditor of a company (other than Government company), who is appointed by the Board of Directors within thirty days of incorporation, or by members in extraordinary general meeting where the Board fails to do so, and such auditor holds office till the conclusion of the first AGM.

It has been the settled understanding and prevalent compliance practice that since the requirement of filing ADT-1 emanates specifically from the fourth proviso to Section 139(1) read with Rule 4(2), and no corresponding filing requirement has been prescribed under Section 139(6), filing of ADT-1 is not mandatory for appointment of first auditor.

Notwithstanding the above, pursuant to MCA Notification No. G.S.R. 359(E) dated 30 May 2025, the substituted e-Form ADT-1 now includes specific fields/options for reporting appointment of "First Auditor by Board of Directors / Members / C&AG", thereby creating uncertainty amongst stakeholders as to whether filing of ADT-1 has now become mandatory for such appointments.

*[Handwritten signature]*

### Vision

"To be a global leader in promoting good corporate governance"

### Motto

सत्यं वद। धर्मं चर। इच्छते ते त्रुतिः। अबिदेः स्युः ते लवः।

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Further, stakeholders are experiencing practical difficulty while filing Form AOC-4, wherein details of ADT-1 are being sought/validated in respect of auditor particulars, resulting in system-based constraints that effectively compel filing of ADT-1 even where the substantive law does not expressly mandate the same. In many cases, companies are constrained to file ADT-1 with additional fees merely to enable subsequent filing of annual financial statements.

Additionally, similar ambiguity exists in relation to appointments made in casual/intermittent vacancy of auditor under Section 139(8). Section 139(8) provides the mechanism for filling casual vacancies arising in the office of auditor, including vacancies caused by resignation, death, disqualification, or other reasons. However, neither Section 139(8) nor Rule 4(2) expressly prescribes filing of ADT-1 for such appointments, despite the revised form now containing fields relating to casual vacancy appointments. This has led to divergent practices and interpretational inconsistency among professionals and companies. While ADT-1 is commonly being filed in practice for such appointments, the statutory basis for mandatory filing remains unclear.

It is respectfully submitted that imposing substantive compliance requirements through the architecture/design of electronic forms, in absence of corresponding enabling provisions under the Act or Rules, may create avoidable interpretational concerns and practical hardship for stakeholders.

#### **ICSI Submission**

In light of the above, we humbly request the Ministry to issue an appropriate clarification/circular, or undertake suitable amendment in the relevant Rules/forms, specifically clarifying:

1. Whether filing of e-Form ADT-1 is mandatory for appointment of first auditor under Section 139(6) / 139(7) of the Act;
2. Whether filing of e-Form ADT-1 is mandatory for appointment of auditor in casual/intermittent vacancy under Section 139(8) of the Act;
3. Whether corresponding system validations in Form AOC-4 and related forms may be aligned with the statutory position to avoid undue compliance burden where ADT-1 is not legally mandated.

We believe that an express clarification on the above issues will remove prevailing ambiguity, ensure uniform compliance practices, and significantly ease practical difficulties currently being faced by companies and professionals.

We shall be happy to provide any further information or clarification that may be desired in this regard.

Thanking You,

Yours faithfully,

  
(CS Pawan G. Chandak)

President

The Institute of Company Secretaries of India